



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
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(510) 622-2584, FAX (510) 622-2585

November 24, 2009

Ms. Kim Suderman, Director
Yolo County Department of Mental Health
300 North Cottonwood Street
Woodland, CA 95695

Dear Ms. Suderman:

AUDIT REPORT – YOLO COUNTY DEPARTMENT OF MENTAL HEALTH

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Yolo County Department of Mental Health for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Program Costs					
		<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of					
Short-Doyle/Medi-Cal	\$	4,741,163	\$	3,453,711	\$ (1,287,452)
Federal Share of					
Healthy Families/Medi-Cal	\$	0	\$	0	\$ 0
State General Funds					
EPSDT Due State	\$	1,584,043	\$	1,056,005	\$ (528,038)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits - Bay and Central Region

Enclosures

Certified Mail

YOLO COUNTY
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FINDING 1: ACQUIRED ASSETS IN EXCESS OF \$5,000 NOT CAPITALIZED.

During the audit year, the County acquired a vehicle costing \$19,200. The entire \$19,200 was expensed which is not in accordance with CMS Pub. 15-1, Section 108. This section states that assets costing more than \$5,000 should be depreciated over the useful life of the assets.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 108.
- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

The Department recommends that, if the County acquires assets of at least \$5,000 and an estimated useful life of at least two years, its costs must be capitalized and depreciated over the useful lives of the asset using an approved method of depreciation.

AUDITEE'S RESPONSE

This is a finding of fact. Yolo County has previously reviewed CMS Pub. 15-1, Section 108 and CMS Publication 15-1, Section 2304 and have implemented the following provisions in depreciating capitalized assets: ***"If a depreciable asset at the time of its acquisition an estimated useful life of at least 2 years and a historical cost of at least \$5,000, its cost must be capitalized and written off ratably over the estimated useful life of the asset using one of the approved methods of depreciation."***

For the record, the method for depreciating acquired capital assets pursuant to these guidelines at Yolo County is the "straight line depreciation method". This is an approved method in accordance with CMS Publication 15-1, Section 118: Determining Depreciation in Year of acquisition and disposal.

Yolo County Cost-Reports for subsequent reporting and auditing periods will utilize this method of depreciation.

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**FINDING 2: COUNTY REQUESTED ASO COSTS NOT RECORDED IN THE
GENERAL LEDGER BE INCLUDED FOR SETTLEMENT PURPOSES.**

Per the County Mental Health Director, the State withheld \$20,000 of payments for ASO services provided by the County in Fiscal Year 03-04. In addition, the State directly paid these withholdings to the California Mental Health Directors Association (CHMDA). This withhold amount was not recorded in the County Mental Health Department general ledger as an expense.

During a meeting between the County and Audits on September 30, 2009, the County presented a spreadsheet which identified the ASO withholds for the County. A review of the spreadsheet revealed that the County incurred the \$20,000 of ASO costs. A reconciliation of the spreadsheet to the County general ledger revealed that the \$20,000 was not included in the County general ledger. Thus, an adjustment was made to include the additional \$20,000 of ASO costs.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

It is recommended that the County review all sources of mental health expenses prior to submitting the final cost in order to obtain full reimbursement. It is also recommended that the County prepare and retain all working papers associated with cost report preparation in order to help facilitate the audit.

AUDITEE'S RESPONSE

This is a finding of fact. Because of an agreement between CMHDA and DMH to provide direct payments to ASO Providers for Medi-Cal service costs incurred, Yolo County did not have "constructive receipt" of these funds. Therefore, they were not credited to the Yolo County GenLed and deposited into the Yolo County treasury. However, these "advance payments" were deducted from the county's EPSDT SGF allocation by DMH prior to their expenditure by CMHDA. This pool of funds was then remitted to pay for invoices submitted by ASO Providers to CMHDA. They were expensed correctly in MH 1964.

This revenue was not included in Cost-Report form MH 1960 because they were not known by staff at the time when the cost report was filed 5 years hence. Yolo County was only made aware of this additional revenue at the time of the audit when Program-II cost allocation was questioned by the auditors. Regardless,

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FINDING 2 AUDITEE'S RESPONSE (CONTINUED):

Yolo County was entitled to these EPSDT/SGF revenues and associated ASO expenditures, albeit they were not included in the GenLed.

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 3: THE COUNTY SUBMITTED MULTIPLE REPORTS FOR USE IN DETERMINING TOTAL AND MEDI-CAL UNITS.

On September 16, 2008, the County submitted a report titled "Approved_Units_All_Providers" which was relied upon in determining total and Medi-Cal units per County records. The report was in electronic format and allowed for sorting and filtering of the data in order to generate the proper reports needed for audit. Audits initially used this report in identifying both total and Medi-Cal units per County records.

On February 19, 2009, the County submitted the following revised unit reports titled:

FY2003_04_NON_MEDICAL_JULY_SEPTMBER_GROSSDATA
FY2003_04_JULY-SEP_ApprovedSD_MC_UNITS
FY2003_04_OCTOBER_JUNE_ApprovedSD_MC_UNITS
SUMMARY_TOTAL UNITS_FY2003_04

The County informed Audits that the units report initially submitted on September 16, 2008, did not include all approved units of services. The reasons were two-fold as follows:

1. The system used by the County to determine units for the period July 1, 2003 through September 30, 2003 was antiquated and did not record all approved units.
2. The County did not perform a proper query when requesting units from the new tracking system.

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FINDING 3 (CONTINUED):

Upon review of the County's revised reports, it appeared that the updated report more accurately reflect the actual units of service provided by the County. Audit's accepted the revised reports submitted on February 19, 2009, and recalculated total and Medi-Cal units per County records.

Around July 9, 2009, the County submitted another revised report in determining Medi-Cal units for the period October 1, 2003 through June 30, 2004. The report titled "YOLO COUNTY ADMH LEGAL 00057 UOT/UOS VERSUS DMH SUMMARY: FY 2003-04", included 2,497 units of service not captured in the report dated February 19, 2009. Audit's accepted the new report and again recalculated Medi-Cal units for the period October 1, 2003 through June 30, 2004. The submission of multiple reports caused several long delays in issuing the audit report.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

It is recommended that the County prepare and retain all reports used in preparing the final cost report. Also, the County should review all records prior to audit and gather any documentation necessary to support expenses and units not included on the settled cost report. This will help facilitate the audit and also insure the County receives all reimbursement it is entitled to receive.

AUDITEE'S RESPONSE

This finding is valid. Yolo County provided multiple reports of UOS/T to DMH at audit. However, as acknowledged by Yolo County and the DMH auditors, with each version of the units' report, it was discovered that the latest version proved to more closely match the DMH Summary Unit's report. That is, earlier versions did not account for changes in programming logic and/or query parameters with the report production for cost-report submission five years past and, the report production at the time of the said audit five years later.

Additionally, Yolo County staff did communicate to auditors that during fiscal year 2003-2004, Yolo County was retiring one MIS system (Yolo IMAC) and implementing a "new" MIS system (AVATAR) which presented a myriad of challenges for current staff to produce an accurate UOS/T report. Staff informed the auditors that the UOS/T data from period-1 (Jul-Sep) was captured and

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FINDING 3 AUDITEE'S RESPONSE (CONTINUED):

reported using the old system and UOS/T data from period-2 (Oct-Jun) was captured and reported using the new system. The different data structure and MIS programming logic for data capture and reporting for each MIS proved to be a challenge and contributed to the multiple reports being submitted to auditors.

Generally accepted auditing standards (GAAS) does not prevent the correcting of reports furnished to auditors during an audit. Provided, the entity undergoing the audit can demonstrate reasonable "just cause" or provide evidence that supports accepting the said changes to the original reports. This is the primary objective of the audit: to assess the accuracy of the data utilized in the cost-reports by comparing it to the DMH Summary and to the county's records for final audit cost-settlement.

Yolo County appreciates the auditors' flexibility and willingness to accept the July 9, 2009 version of the total and Medi-Cal UOS/T report. It is our opinion that this version more accurately reflects the UOS/T and costs attributed to the FY2003-04 Mental Health program at Yolo County.

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 4: PROVIDER REQUESTED MEDI-CAL UNITS FOR SERVICE FUNCTIONS (SF) 15-10 THROUGH 15-59 BE GROUPED INTO ONE SERVICE FUNCTION.

County reported separately Service Functions 15-10, 15-30, 15-58, and 15-59. Total and Medi-Cal units per the County records were also recorded at the separate Service Function levels. Units were also billed separately at the Service Function level as identified in the DMH summary report.

However, during the exit conference, the County requested that the units for Service Functions 15-10 through 15-59 be grouped together since these units have the same SMA rate. County was granted the request as no individual Service Function at cost and published charges were below the SMA rate. Although the request was granted, the grouping of the units resulted in delays in issuing the final audit report.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

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RECOMMENDATION

It is recommended that the County either record units at the same service function level as reported on the cost report, or prepare a working paper showing the grouping of the units of various service functions to specific service function levels. This will help facilitate the audit and prevent delays in issuing the final audit report.

AUDITEE'S RESPONSE

This is a finding of fact. This request was made to the auditors because the SMA rates of reimbursement for these said Modes and SFC were the same. For auditing purposes, aggregating the units/costs into one MHS category made verification and cost-settlement fair. For the record, in future audits by DMH, Yolo County reserves the right to continue to submit claims to DMH using separate SFC as specified in the Medi-Cal Billing Manual and, will determine at audit, whether to request that they are again aggregated for net cost-settlement.

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 5: COUNTY BILLED MEDICATION SUPPORT UNITS (SF 15-60) AS MENTAL HEALTH SERVICES (SF 15-59).

The County claimed that Medication Support units were inadvertently billed as Mental Health Services. The County addressed the issue via email correspondence on June 5, 2009. The email reads, in part, as follows:

"Due to (these) software program related problems, AVATAR reported the services provided by Yolo County to DMH as a mode 15, SFC 59. As you know, SFC 59 services are defined as "professional inpatient visit mental health services". It should have been correctly reported as SFC 69 – "Professional Inpatient Visit-Medication support" and cross-walked to a HCPCS H2010. This UOS/UOT was Medication Support Services provided to Medi-Cal beneficiaries hospitalized at Woodland Memorial Hospital by our Psychiatrists and Physician Assistant."

"The AVATAR system logic failed to follow an embedded conversion table and formula programming it to convert the (1) UOS to either 15/25 UOT based upon the Customary Procedural Terminology (CPT) Service Code used by medical staff. Thus, when the claim was processed by DMH, you approved the (1) UOS, and accordingly, paid Yolo County \$2.36 per the "1" UOS versus the appropriate

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FINDING 5 (CONTINUED):

UOT (15 minutes for CPT 99231 and 25 minutes for CPT 99232 using an SMA per unit rate of \$4.37."

The County supplied documentation; including copies of the CPT codebook which identify the Units of Time (UOT) associated with CPT codes 99231 and 99232, listing of client's billed using wrong CPT code, and sample billings.

During testing of the County's claim, audit's selected a sample of clients from County records and reconciled to the DMH summary report. Per DMH summary report, units were actually billed at SF 15-30. Since both service functions have the same SMA and Published Charges, audits concluded that the SF 15-30 units per the DMH summary were the same units recorded as SF 15-59 units per the County records. Audit's then requested billing records for sample clients. The billing records indicated that the County incorrectly billed Medication Support Units as Mental Health Services. Additionally, the County only billed for one unit of service when the billing code indicated either 15 or 25 units should have been billed, depending on the CPT Code. Audits adjusted the units of service to reflect actual units, and reclassified the units from SF 15-59 to SF 15-60.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

It is recommended that the County use due diligence when reporting total and Medi-Cal units of Services in order to maximize reimbursement, and to help facilitate the audit and prevent delays in issuing the final audit report.

AUDITEE'S RESPONSE

This is a valid finding. Yolo County's response is found in the email quoted above. Yolo County appreciates the auditor's willingness to correct the record and allow the costs associated with the appropriate CPT codes or SFC to represent the gross costs and, subsequently, the net audited costs.

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

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FINDING 6: MEDI-CAL UNITS FOR CONTACT PROVIDER SUICIDE PREVENTION WERE NOT INCLUDED ON THE CONTRACTOR COST REPORT.

The County submitted a cost report on behalf of contractor Suicide Prevention. The cost report submitted to the State only included one unit, which was for Mode 45 services. There were no Medi-Cal units included on the cost report. The County claimed that Suicide Prevention did incur Medi-Cal units and that the cost report was not completed properly.

Audits review County claim and supporting documentation and determined that Suicide Prevention provided Medi-Cal services. Audits proposed adjustments to the cost report submitted to the State to include total and Medi-Cal units provided by Suicide Prevention.

AUDIT AUTHORITY

- Fiscal Year 2003/04 Cost and Financial Reporting System (CFRS);
- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATIONS

It is recommended that the County use due diligence when completing Contractor cost reports in order to maximize reimbursement and to help facilitate the audit and prevent delays in issuing the final audit report.

AUDITEE'S RESPONSE

This is a finding of fact. The final cost-report submitted to DMH, incorrectly classified all expenditures as Mode 45, SFC 20 for Contractor Suicide-Prevention/Mobile Crisis. However, Yolo County staff and the auditors agreed that the Yolo County financial, claims/billing, and UOS/T records did sufficiently document the provision of Medi-Cal covered services to beneficiaries at this program. In fact, claims were appropriately submitted to DMH for reimbursement using Mode 15, and SFC 70 under this legal entity with the county's records. At audit, a corrected detailed work paper with the corrected UOS/T for Medi-Cal and Non-Medi-Cal program costs were prepared and accepted by the auditors to correct and adjust the original cost report previously submitted to DMH.

Yolo County appreciates the auditor's flexibility and allowing Yolo County to correct and subsequently, adjust the original cost-report to reflect these Medi-Cal units and allowing the said costs attached to these units.

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FINDING 6 AUDITEE'S RESPONSE (CONTINUED):

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

**FINDING 7: CONTRACTOR REPORTED COSTS ARE EQUAL TO COUNTIES
CONTRACTOR PAYMENTS PER THE COUNTY GENERAL LEDGER:**

During review of contract payments to contract providers, it was noted that the costs reported on the Contractor cost reports were equal to the County's contractor payments recorded on the County's general ledger. The County did not have an explanation as to why this occurred. The person who completed the cost reports is no longer County staff. Audits explained to the County that the costs incurred by the Contractors are not the same as the amount paid to the Contractor by the County.

County explained corrections to the contractors cost report are not possible due to the time span of the discovery of the error. Due to time constraints, accept amounts as reported.

AUDIT AUTHORITY

- Fiscal Year 2003/04 Cost and Financial Reporting System (CFRS);
- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

It is recommended that the County follow Cost Report Instructions and applicable regulations when completing the Contractor cost reports. Failure to do so may have an adverse effect on County reimbursement.

AUDITEE'S RESPONSE

This finding is valid. Due to the duration of time that has elapsed between the submission dates of the cost-report and the date of this said DMH audit (5-years), it was outside the terms and conditions of the Contractor's contract obligations to make corrections to their cost reports and re-submit the same utilizing actual costs based upon audited financial statements. Yolo County did not have the legal basis to request that the contractors correct the specified errors at the time of audit. Thus, staff utilized the most accurate substitute for the said Contractor cost-reports, the provider payments made to the contractors.

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FINDING 7 AUDITEE'S RESPONSE (CONTINUED):

When this finding was initially discussed by auditors, Yolo County thoroughly reviewed the original provider cost reports and agonized on whether we should start from the beginning following the guidelines provided therein the cost-report manual, or agree to the costs originally submitted to DMH in the final Contractor cost-report. Subsequently, Yolo County did stipulate to DMH auditors that Yolo County submitted contract provider cost reports that were derived from a reconciliation of the Contractor's original Cost-Reports with the GenLed contractor payments for allocating and documenting program costs.

Yolo County agrees with DMH audit staff that the payments made by Yolo County to contract providers are not the same as actual program costs. We do want to state for the record that these payment amounts may be the actual program costs. In fact, as a matter of policy and procedure, Yolo County requires that each and every Contractor certify under penalty of perjury that the charges found in their claims and invoices were actually incurred and reflect the "actual costs" for delivering the said services. Using this line of reasoning, the Contractor's actual program costs would be equal to the provider payments made by Yolo County.

If resources permit, it would be our recommendation that DMH considers conducting more timely audits of county Mental Health programs pursuant to WIC, Section 14170 (a) (1) which states: *(a) (1) "Cost reports and other data submitted by providers to a state agency for the purpose of determining reasonable costs for services or establishing rates of payment shall be considered true and correct unless audited or reviewed by the department within 18 months after July 1, 1969, the close of the period covered by the report, or after the date of submission of the original or amended report by the provider, whichever is later. Moreover the cost reports and other data for cost reporting periods beginning on January 1, 1972, and thereafter shall be considered true and correct unless audited or reviewed within three years after the close of the period covered by the report, or after the date of submission of the original or amended report by the provider, whichever is later."*

As the Yolo County audit experience can attest, the opportunity and ability of Yolo County staff to correct Contractor cost-report errors is reduced substantially with each passing year.

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FINDING 7 AUDITEE'S RESPONSE (CONTINUED):

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 8 – ADMINISTRATIVE COSTS

During review of the total administrative costs disclosed that the County's working paper furnished during the field review did not tie to the cost report. Thus, adjustments were made to reflect the County's records.

In addition, the County did not identify the methodology used in allocating the Short-Doyle Medi-Cal (SD/MC) administrative costs. As a result adjustments were made to distribute the administrative costs based on the gross cost method of allocation. The Medi-Cal percentage is calculated by dividing the gross Medi-Cal costs (MH 1968) to total costs (MH 1964). This gross cost method is among the methods approved in the fiscal year 2003/04 cost report instructions.

AUDIT AUTHORITY

- Fiscal Year 2003/04 Cost and Financial Reporting System (CFRS);
- California Code Regulations, Title 9, Section 640;
- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

We recommend that the County review the cost report instructions and select an appropriate method to distribute administrative costs between SD/MC and Non-SD/MC. The acceptable methods of apportionment are:

- A) % of Medi-Cal recipients served by the County
- B) Relative values based on units and published charges
- C) Gross cost of each program

In the absence of an approved allocation method that can be properly supported, audit adjustments will continue to prevail and can jeopardize federal funds.

AUDITEE'S RESPONSE

This finding is valid. The gross cost method is the method that was utilized to allocate administrative costs by Yolo County when the cost-report was submitted

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FINDING 8 AUDITEE'S RESPONSE (CONTINUED):

to DMH. The auditor's were correct in using this method to allocate program costs between SD/MC and Non-SD/MC. The adjustments made by the auditors to reconcile/tie the working paper of Yolo County administrative costs to the cost-report (MH 1960) was the result of miscalculations within the amounts of encumbrances and actual payments to contractors in the cost-report and not the working paper. More important, it was not Yolo County staffs' lack of understanding of the various methodologies for allocating administrative costs.

Yolo County will complete future cost reports based upon "year-end closings" to avoid these unintentional miscalculations and will reconcile encumbrances against actual payments as specified in the cost-report instruction manual. This should prevent future miscalculations on the part of Yolo County cost-reports and/or working papers.

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 9 – UTILIZATION REVIEW COSTS (UR)

The County's working paper furnished during the field review did not tie to the cost report. Our review also disclosed that the County could not justify its allocation of UR costs between Skilled Professional Medical Personnel (SPMP), Short Doyle Medi-Cal (SD/MC) UR and Non SD/MC UR. Therefore, the utilization review costs were distributed using the gross cost method.

AUDIT AUTHORITY

- DMH Letter 94-01, 94-09;
- Fiscal Year 2003/04 Cost and Financial Reporting System (CFRS);
- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

We recommend that the County review the above-cited audit authorities and must ensure that all utilization review costs reported be properly supported and maintained.

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AUDITEE'S RESPONSE

This finding is valid. UR cost allocation at Yolo County uses the gross cost method. The auditors utilized the appropriate methodology. However, our understanding of letter 94-01 and 94-09 regarding SPMP is that all of the UR gross costs may be allocated to SD/MC if all of the UR activities are directly allocated to only SD/MC beneficiaries (i.e. Medi-Cal Authorizations and Utilization Reviews).

For the record, it is Yolo County's policy to use only SPMP personnel to provide UR for SD/MC. In fact, we do not provide UR for Non-SD/MC programs. Therefore, all of the SPMP UR costs should have been allocated to SD/MC; including, non-SPMP staff costs that provide support services to SPMP in performance of UR.

In claiming these SD/MC UR costs, we followed the instructions specified in the MAA Instruction Manual which states: ***"SPMP costs may be matched at the 75 percent rate in proportion to the time worked by SPMP in performing those duties that require professional medical knowledge and skills, as evidenced by position descriptions, job announcements or job classifications and when qualified functions are performed such as ... Directly supporting staff costs may be matched at the 75 percent rate in proportion to the time worked by clerical staff in performing those clerical job responsibilities that directly support skilled professional medical personnel (Part 423.2, 42 CFR)."***

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 10 - ALLOCATION OF ADMINISTRATIVE COSTS TO MODE COSTS

Our review revealed that the County allocated A-87 county overhead costs to various treatment cost centers including treatment modes. These costs are administrative in nature, and, as such, should be directly assigned to the administrative cost center to allow proper apportionment between Short-Doyle/Medi-Cal and non Short-Doyle/Medi-Cal.

AUDIT AUTHORITY

- DMH Letter 94-01;
- FY 03-04 Cost and Financial Reporting System (CFRS) Instruction Manual;
- California Code of Regulations, Title 9, Section 640

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RECOMMENDATION

We recommend that the County review and comply with DMH Letter 94-01 and the cost report instructions.

AUDITEE'S RESPONSE

This finding is valid. It has been Yolo County's practice to allocate A-87 county overhead costs at the program level (i.e. cost/treatment center) to insure the capture of all reasonable costs for the Yolo County A-87 completed by the county auditor/controller. Yolo County agrees that they should be identified as overhead costs and should have been classified as administrative costs and allocated to either SD/MC or Non-SD/MC administrative expenditures. For the record, A-87 instructions do not prohibit Yolo County's past practice of allocating overhead costs across cost-centers.

We will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 11 – RELATIVE VALUE METHOD USED TO ALLOCATE TREATMENT COSTS.

Our review revealed that the work papers made available during the audit to show how costs were captured and allocated for Direct Services costs at the Mode and Service Function Level were insufficient. We were also unable to determine the allocation method utilized by the County to allocate costs to the various modes and service functions.

For audit purpose, the relative value method was used to allocate direct service costs to treatment modes and service functions and determined actual costs of Modes 45 and 60.

AUDIT AUTHORITY

- FY 03-04 Cost and Financial Reporting System (CFRS) Instruction Manual;
- California Code of Regulations, Title 9, Section 640

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RECOMMENDATION

We recommend that the County review and comply with the Cost report instructions to determine the allocation methodology to support Mode costs. We also recommend that the County review and comply with the above-cited audit authorities.

AUDITEE'S RESPONSE

This finding is valid. Yolo County's method to allocate direct service costs at the mode and service function level is the relative value method using SMA or Published Charges specified in MH 1901 A. Yolo County followed the cost-report instruction manual in allocating costs using the relative value method which states: ***"Relative value is the product of multiplying negotiated rate, SMA or published charges by the service function total units of service."***

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 12 – PHASE II MANAGE CARE CONSOLIDATION COSTS

Our examination disclosed that the County did not report the Phase II Consolidation of the Fee For Service Medi-Cal by discipline. Rather, the County aggregated all the disciplines and reported them separately by service functions.

In addition, the County did not retain adequate documentation to support the reported cost per unit associated for each discipline. Total cost per unit for each discipline was calculated as follows:

For each discipline (i.e. psychologist, MFT, etc.) we requested the Fee for Service contracts with the County. The County was not able to locate the contracts. The County did, however, have billing information for the Fee for Service providers. From this billing information, we were able to determine the standard rate per hour at which the County paid each discipline. From the hourly rate, we were able to determine the rate per unit of time (minutes) by dividing the hourly rate by sixty (60). Once a rate per unit was established, we divided this rate into total costs for each discipline as identified on the County general ledger. This calculation gave us total units for each discipline.

After total units were computed, we then determined Medi-Cal units from the County working papers. When comparing Medi-Cal Fee for Service units to total Fee for Service units, it was noted that the Medi-Cal units for the Psychologist

**YOLO COUNTY
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FISCAL PERIOD ENDED JUNE 30 2004**

FINDING 12 (CONTINUED):

discipline exceeded total units by 3,288 units. Since Medi-Cal units cannot exceed total units, we adjusted Medi-Cal units to reflect total units.

The State DMH letter dated December 28, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, and Marriage Family Therapist (MFT), and corrected the appropriate cost per unit applicable to each discipline with documentation made available during the audit.

AUDIT AUTHORITY

- FY 03-04 Cost and Financial Reporting System (CFRS) Instruction Manual;
- California Code of Regulations, Title 9, Section 640;
- State DMH letter dated December 23, 1998;
- DMH Information Notice 97-15;
- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

We recommend that the County report Phase II – Fee-For-Service units, gross cost, and total units by discipline and if applicable by service function within the discipline to reflect the actual payments made by the County. In order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to the Local Mental Health Administrators of the Counties, the total units of time should be captured for each discipline. DMH Information Notice 97-15 addressed reporting of discipline for Fee for Service Providers for a particular discipline or provider number.

AUDITEE'S RESPONSE

This finding is valid. Although we maintained county records that allocated costs to Program-I UOS/T and Program-II UOS/T, it was not submitted as such in the said cost report. However, we had the capability to do this cost allocation at audit. This was clearly a cost-reporting error when we aggregated Program-I and Program-II UOS/T and costs into one program.

**YOLO COUNTY
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FINDING 12 AUDITEE'S RESPONSE (CONTINUED):

Yolo County is cognizant of the provisions and guidance found in the December 23, 1998 DMH Letter and DMH Information Notice 97-15 and will ensure that future cost-reports will specify UOS/T and costs across Program-I and Program-II.

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

FINDING 13 – NO COST REPORT FILED FOR CONTRACTOR NORTH VALLEY SCHOOLS

The County did not submit a cost report for the contractor North Valley Schools. Per discussion with County, audits discovered the following:

Victor Treatment Centers and North Valley School are operated under the same business umbrella. The County had a service agreement (contract) with Victor Treatment Centers to provide Rehabilitative, Mental Health, and Medication Support services. The County did not have a contract with North Valley Schools. Per County's contract agreement with Victor Treatment Centers, the Rehabilitative, Mental Health, and Medication Support services were to be provided at North Valley Schools. Since the services were provided at the North Valley Schools site, the County billed DMH units using the North Valley Schools Legal Entity number. However, the County submitted a cost report for Victor Treatment Centers identifying the units that were provided at North Valley Schools.

When determining Medi-Cal units, audit's uses the lesser of County records or the DMH summary report. In this case, the units per the DMH Summary report for North Valley Schools show 400 units, while the filed cost shows zero (0), since no cost report was filed. Based on this comparison, there are no Medi-Cal units for settlement purposes. On the other hand, units per the DMH Summary report for Victor Treatment Centers show zero (0) units, while the units per the County records show 400 units. Again, this would indicate no Medi-Cal units when determining the lesser of County records or DMH summary report.

The County cited DMH Information Notice No. 05-04 as a reference for addressing this issue. A review of the Information Notice does not specifically identify this issue, however, the Notice does mention to contact the Department with any questions regarding the Medi-Cal certification process. The County did not provide any evidence indicating contact was made with the Department regarding this issue.

**YOLO COUNTY
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FINDING 13 (CONTINUED):

A review of the County's contract agreement with Victor Treatment Centers indicates that the contractor was authorized to provide services at the North Valley Schools location. Thus, County was allowed to resubmit a revised cost report for Victor Treatment Centers that include an audited settlement of \$38,958.

AUDIT AUTHORITY

- DMH Information Notice No. 05-04
- FY 03-04 Cost and Financial Reporting System (CFRS) Instruction Manual;
- Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304

RECOMMENDATION

Even though the Medi-Cal units were provided at the North Valley site, it is recommended that, in this instance, the County include these Medi-Cal units on the Victor Treatment Center cost report.

It is also recommended that the County include a language in the contractor's contract agreements regarding sub-subcontractors of mental health services that are provided by another legal entity.

AUDITEE'S RESPONSE

This is a valid finding. The final cost-report submitted to DMH for Victor Treatment Center did not correctly report the North Valley School sites, SD/MC UOS/T and costs. Because of the sub-contractual arrangement between both legal entities and DMH Information Notice No.: 05-04, which provided clarification for the treatment of this business arrangement upon cost-settlement, we assumed that auditors may settle the costs using either Victor Treatment Centers or the North Valley School site to the DMH Summary. This was an incorrect assumption.

Yet, Yolo County staff and the auditors agreed that the county financial, claims/billing, and UOS/T records did document the provision of Medi-Cal covered services to beneficiaries at the North Valley Schools site. In fact, claims were appropriately submitted to DMH for reimbursement using Mode 10, and SFC 85 under this legal entity number. A corrected detailed work paper with the corrected UOS/T for Medi-Cal and Non-Medi-Cal program costs were prepared and accepted by the auditors to correct and adjust the cost report submitted.

**YOLO COUNTY
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FISCAL PERIOD ENDED JUNE 30 2004**

FINDING 14 AUDITEE'S RESPONSE (CONTINUED):

Yolo County appreciates the auditor's flexibility and allowing Yolo County to correct and subsequently, adjust the original cost-report to reflect these Medi-Cal units and allowing the said SD/MC costs attached to these units.

Yolo County will implement the said recommendations. Yolo County Cost-Reports for subsequent reporting and auditing periods will be guided by these recommendations.

AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 00057	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	C	<p>MENTAL HEALTH EXPENDITURES</p> <p>To adjust reported Mental Health Expenditures to agree with the County's general ledger.</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p>	\$ 17,494,070	\$ (530,155)	\$ 16,963,915
2	MH 1960	2	C	<p>ENCUMBRANCES</p> <p>To reverse the County encumbrances adjustment as this amount is included in adjustment #1.</p>	\$ (503,079)	\$ 503,079	\$ 0
3	MH 1960	3	C	<p>PAYMENT TO CONTRACT PROVIDERS</p> <p>To adjust reported payments to contract providers to reflect the County's general ledger and supporting documentation.</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p>	\$ (7,058,465)	\$ 10,899	\$ (7,047,566)
4	MH 1960	4	C	<p>OTHER ADJUSTMENTS</p> <p>To adjust reported Managed Care and Hospital Offset to agree with the County's general ledger and supporting documentation.</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p>	\$ (612,640)	\$ (305,995)	\$ (918,635)
5	MH 1960	6	C	<p>MEDI-CAL ADJUSTMENTS</p> <p>To adjust reported NOVA grant adjustment to reflect the County's general ledger and supporting documentation.</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p> <p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>	\$ (817,177)	\$ 16,049	\$ (801,128) *

AUDIT ADJUSTMENTS

Provider				YOLO COUNTY		Provider Number	No. of Adj.	Fiscal Period Ended	
						00057	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
<u>ADJUSTMENTS TO REPORTED COSTS</u>									
6	MH 1960	6	C	MEDI-CAL ADJUSTMENTS			** \$ (801,128)	\$ 4,177	\$ (796,951) *
				To adjust reported CONREP grant adjustment to reflect the County's general ledger and supporting documentation.					
				CMS Pub 15-1, Sections 2300 and 2304					
7	MH 1960	6	C	MEDI-CAL ADJUSTMENTS			** \$ (796,951)	\$ (45,811)	\$ (842,762) *
				To eliminate non-allowable jail expense.					
				CMS Pub 15-1, Sections 2102.3, 2300 and 2304					
8	MH 1960	6	C	MEDI-CAL ADJUSTMENTS			** \$ (842,762)	\$ (10,098)	\$ (852,860) *
				To adjust reported Medi-Cal PATH grant to reflect the County's general ledger.					
				CMS Pub 15-1, Sections 2300 and 2304					
9	MH 1960	6	C	MEDI-CAL ADJUSTMENTS			** \$ (852,860)	\$ (19,122)	\$ (871,982) *
				To remove vehicle expense in excess of \$5,000. Vehicle will be capitalized per CMS requirements.					
				CMS Pub 15-1, Sections 108, 2300 and 2304					
10	MH 1960	6	C	MEDI-CAL ADJUSTMENTS			** \$ (871,982)	\$ (24,242)	\$ (896,224)
				To adjust reported depreciation expense to reflect the County's fixed asset report.					
				CMS Pub. 15-1, Sections 108, 2300, and 2304					
				* Balance carried forward to subsequent adjustment.					
				** Balance brought forward from prior adjustment.					

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				00057	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
11	MH 1960	7	C	MANAGED CARE CONSOLIDATION To reverse the County Managed Care Consolidation adjustment as these costs are allowable. CMS Pub 15-1, Sections 2102.1, 2300, and 2304	\$ (326,587)	\$ 326,587	\$ 0
12	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust reported allowable costs for allocation to reflect adjustments #1 through #11.	\$ 8,176,122	\$ (74,641)	\$ 8,101,481
13	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 671,180	\$ (671,180)	\$ 0 *
14	MH 1960	11	C	NON-SD/MC ADMINISTRATION	260,768	(260,768)	0 *
15	MH 1960	12	C	TOTAL ADMINISTRATION	<u>\$ 931,948</u>	\$	<u>\$ 931,948</u> *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			\$
16	MH 1960	12	C	TOTAL ADMINISTRATION To adjust reported total administration expense to reflect the County's general ledger.	** \$ 931,948	\$ 430,874	\$ 1,362,822 *
17	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 617,804	\$ 617,804
18	MH 1960	11	C	NON-SD/MC ADMINISTRATION	** 0	745,018	745,018
19	MH 1960	12	C	TOTAL ADMINISTRATION	** <u>\$ 1,362,822</u>		<u>\$ 1,362,822</u>
				To reallocate total administrative costs to Medi-Cal and non Medi-Cal based on gross cost method. This treatment is consistent with cost report instructions.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 00057	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
20	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 168,686	\$ (168,686)	\$ 0 *
21	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	15,197	(15,197)	0 *
22	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	71,442	(71,442)	0 *
23	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 255,325</u>		<u>\$ 255,325 *</u>
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs.			
24	MH 1960	16	C	UTILIZATION REVIEW	** \$ 255,325	\$ 19,685	\$ 275,010 *
				To adjust reported total utilization review expense to reflect the County's general ledger.			
25	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	** \$ 0	\$ 122,508	\$ 122,508
26	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** 0	11,037	11,037
27	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	** 0	141,465	141,465
28	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** <u>\$ 275,010</u>		<u>\$ 275,010</u>
				To reallocate total utilization review costs to Medi-Cal and non Medi-Cal based on gross cost method. This treatment is consistent with cost report instructions.			
29	MH 1960	18	C	MODE COSTS	\$ 6,988,849	\$ (525,200)	\$ 6,463,649
				To adjust reported mode costs in conjunction with adjustments #1 through #11.			
				CMS Pub. 15-1, Sections 2300 and 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 00057	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODE OF SERVICE</u>			
30	MH 1964	4	A	DAY SERVICES (MODE 10)	312,883	27,964	340,847
31	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15, PROGRAM I)	6,384,311	(920,267)	5,464,044 *
32	MH 1964	9	A	TOTAL	\$ 6,697,194	\$ (892,303)	\$ 5,804,891
				To distribute audited Direct Services costs (Medi-Cal Modes) to Day Service and Outpatient Services using the Relative Value method based on Published Charges.			
33	MH1964	5	A	OUTPATIENT SERVICES (MODE 15)	** \$ 5,464,044	\$ 229,382	\$ 5,693,426
				To include Program II costs to agree with the County's records.			
34	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 312,883	\$ 27,964	\$ 340,847
35	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15)	6,384,311	(690,885)	5,693,426
36	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	291,656	(34,571)	257,085
37	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	0	172,291	172,291
38	MH 1964	9	A	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 6,988,850	\$ (525,201)	\$ 6,463,649
				To reflect adjustments #1 through #11 and #29 through #33.			
39	MH 1966	3	B	FFS - PSYCHIATRIST 15 30	\$ 0	\$ 8,142	\$ 8,142
40	MH 1966	3	C	FFS - PSYCHIATRIST 15 49	0	10,178	10,178
41	MH 1966	3	D	FFS - PSYCHOLOGIST 15 10	0	16	16
42	MH 1966	3	E	FFS - PSYCHOLOGIST 15 30	0	4,825	4,825
43	MH 1966	3	F	FFS - PSYCHOLOGIST 15 49	0	2,608	2,608
44	MH 1966	3	G	FFS - LCSW 15 30	0	941	941
45	MH 1966	3	H	FFS - LCSW 15 49	0	779	779
46	MH 1966	3	I	FFS - MFCC 15 30	0	4,897	4,897
47	MH 1966	3	J	FFS - MFCC 15 49	0	3,283	3,283
48	MH 1966	3	K	ASO 15 10	0	179	179
49	MH 1966	3	L	ASO 15 30	0	190,763	190,763
				-Continued on next page-			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 00057	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
-Continued from previous page-				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODE OF SERVICE</u>			
50	MH 1966	3	M	ASO 15 60	\$ 0	\$ 2,771	\$ 2,771
To adjust Program II expenditures to agree with County records. CMS Pub. 15-1, Sections 2300 and 2304							
51	MH 1966	4	B	FFS - PSYCHIATRIST 15 30	\$ 0.00	\$ 1.33	\$ 1.33
52	MH 1966	4	C	FFS - PSYCHIATRIST 15 49	0.00	1.33	1.33
53	MH 1966	4	D	FFS - PSYCHOLOGIST 15 10	0.00	0.83	0.83
54	MH 1966	4	E	FFS - PSYCHOLOGIST 15 30	0.00	0.83	0.83
55	MH 1966	4	F	FFS - PSYCHOLOGIST 15 49	0.00	0.83	0.83
56	MH 1966	4	G	FFS - LCSW 15 30	0.00	0.83	0.83
57	MH 1966	4	H	FFS - LCSW 15 49	0.00	0.83	0.83
58	MH 1966	4	I	FFS - MFCC 15 30	0.00	0.83	0.83
59	MH 1966	4	J	FFS - MFCC 15 49	0.00	0.83	0.83
60	MH 1966	4	K	ASO 15 10	0.00	2.98	2.98
61	MH 1966	4	L	ASO 15 30	0.00	2.98	2.98
62	MH 1966	4	M	ASO 15 60	0.00	2.98	2.98
To adjust the cost per unit of Program II to agree with County records. CMS Pub. 15-1, Sections 2300 and 2304							
<u>ADJUSTMENTS TO REPORTED UNITS</u>							
63	MH 1966A	2	B	TOTAL UNITS - MODE 10-85	1,871	545	2,416
64	MH 1966A	2	B	TOTAL UNITS - MODE 15-01	236,834	125,972	362,806
65	MH 1966A	2	C	TOTAL UNITS - MODE 15-10	48,962	(48,962)	0
66	MH 1966A	2	D	TOTAL UNITS - MODE 15-30	1,387,322	383,266	1,770,588
67	MH 1966A	2	F	TOTAL UNITS - MODE 15-58	49	(49)	0
68	MH 1966A	2	I	TOTAL UNITS - MODE 15-59	0	0	0
-Continued on next page-							
* Balance carried forward to subsequent adjustment.							
** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOLO COUNTY				00057	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
-Continued from previous page-				<u>ADJUSTMENTS TO REPORTED UNITS</u>			
69	MH 1966A	2	G	TOTAL UNITS - MODE 15-60	307,638	52,003	359,641
70	MH 1966A	2	H	TOTAL UNITS - MODE 15-70	212,456	(16,058)	196,398
71	MH 1966A	2	B	TOTAL FFS - PSYCHIATRIST MODE 15-30	0	6,107	6,107
72	MH 1966A	2	C	TOTAL FFS - PSYCHIATRIST MODE 15-49	0	7,633	7,633
73	MH 1966A	2	D	TOTAL FFS - PSYCHOLOGIST MODE 15-10	0	20	20
74	MH 1966A	2	E	TOTAL FFS - PSYCHOLOGIST MODE 15-30	0	5,790	5,790
75	MH 1966A	2	F	TOTAL FFS - PSYCHOLOGIST MODE 15-49	0	3,130	3,130
76	MH 1966A	2	G	TOTAL FFS - LCSW MODE 15-30	0	1,129	1,129
77	MH 1966A	2	H	TOTAL FFS - LCSW MODE 15-49	0	935	935
78	MH 1966A	2	I	TOTAL FFS - MFCC MODE 15-30	0	5,876	5,876
79	MH 1966A	2	J	TOTAL FFS - MFCC MODE 15-49	0	3,940	3,940
80	MH 1966A	2	K	TOTAL ASO - MODE 15-10	0	0	0
81	MH 1966A	2	L	TOTAL ASO - MODE 15-30	0	64,095	64,095
82	MH 1966A	2	M	TOTAL ASO - MODE 15-60	0	930	930
				To adjust total units to reflect County records. CMS Pub. 15-1, Sections 2300 and 2304			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY PROVIDERS</u>			
83	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	363,543	(728)	362,815
Info.	MH 1966A	9		TOTAL MEDI/MEDI UNITS 54.35%	0	0	0
Info.	MH 1966A			TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	<u>363,543</u>	<u>(728)</u>	<u>362,815 *</u>
84	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	1,180,679	(177,307)	1,003,372
85	MH 1966A	9A		TOTAL MEDI/MEDI UNITS 52.95%	974	(493)	481
Info.	MH 1966A			TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	<u>1,181,653</u>	<u>(177,800)</u>	<u>1,003,853 *</u>
				To adjust Short-Doyle Medi-Cal and Medicare Crossover units of service/time for County operated facilities to agree with the State DMH approved Claims Report dated January 28, 2009 (excluding disallowed claims of <5,027>.) The auditor submitted work papers for County and Contract Providers which show the detail of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				YOLO COUNTY		Provider Number	No. of Adj.	Fiscal Period Ended	
						00057	122	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
<u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME</u>									
<u>COUNTY PROVIDERS</u>									
Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI	54.35%	**	362,815	0	362,815 *
86	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI	52.95%	**	1,003,853	(5,793)	998,060 *
Info.	MH 1966A			TOTAL			1,366,668	(5,793)	1,360,875 *
To adjust the State DMH Approved Claims Report dated January 28, 2009 to include EPSDT disallowed claims based on County records.									
Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI	54.35%	**	362,815	0	362,815 *
87	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI	52.95%	**	998,060	(200)	997,860 *
Info.	MH 1966A			TOTAL		**	1,360,875	(200)	1,360,675 *
To adjust the State DMH Approved Claims Report dated January 28, 2009 to incorporate the results of the EPSDT audit conducted by the State DMH Oversight Branch.									
88	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI	54.35%	**	362,815	12,168	374,983 *
89	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI	52.95%	**	997,860	4,599	1,002,459 *
Info.	MH 1966A			TOTAL		**	1,360,675	16,767	1,377,442 *
To adjust the SD/MC units of service/time to agree with the County's records and supporting documentation. The auditor submitted working papers to the County which show the details of the above adjustments.									
* Balance carried forward to subsequent adjustment.									
** Balance brought forward from prior adjustment.									

AUDIT ADJUSTMENTS

Provider				Provider Number		No. of Adj.		Fiscal Period Ended			
YOLO COUNTY				00057		122		June 30, 2004			
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported		Increase (Decrease)		As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.								
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS/TIME COUNTY PROVIDERS</u>							
Info. 90 Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI	54.35%	**	374,983	0		374,983	
	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI	52.95%	**	1,002,459	(190)		1,002,269	
	MH 1966A			TOTAL		**	1,377,442	(190)		1,377,252	
				To adjust the County records to exclude EPSDT disallowed claims based on the State DMH Approved Claims Report dated January 29, 2009.							
Info. 91 Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI	54.35%	**	374,983	0		374,983	
	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI	52.95%	**	1,002,269	(200)		1,002,069	
	MH 1966A			TOTAL		**	1,377,252	(200)		1,377,052	
				To adjust the County records to incorporate the results of the EPSDT audit conducted by the State DMH Oversight Branch.							
92 93 Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI	54.35%	**	374,983	(8,443)		366,540	
	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI	52.95%	**	1,002,069	(32,005)		970,064	
	MH 1966A			TOTAL		**	1,377,052	(40,448)		1,336,604	
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code. The auditor submitted working papers to the County which show the detail of the above adjustments.							
94 95	MH 1966A	8A	G	FFS MEDI-CAL UNITS - LCSW MODE 15-30			2,100	(961)		1,139	
	MH 1966A	8A	H	FFS MEDI-CAL UNITS - LCSW MODE 15-49			1,740	(805)		935	
				To adjust Medi-Cal units in excess of total units.							
				* Balance carried forward to subsequent adjustment.							
				** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended		
YOLO COUNTY				00057	122	June 30, 2004		
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>				
96	MH 1966A	8		TOTAL MEDI-CAL UNITS	54.35%	260,388	(21,389)	238,999
Info.	MH 1966A	9		TOTAL MEDI/MEDI UNITS	54.35%	0	0	0
Info.	MH 1966A			TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	54.35%	<u>260,388</u>	<u>(21,389)</u>	<u>238,999</u> *
97	MH 1966A	8A		TOTAL MEDI-CAL UNITS	52.95%	638,654	26,857	665,511
Info.	MH 1966A	9A		TOTAL MEDI/MEDI UNITS	52.95%	0	0	0
Info.	MH 1966A			TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	52.95%	<u>638,654</u>	<u>26,857</u>	<u>665,511</u> *
				To adjust Short-Doyle Medi-Cal and Medicare Crossover units of service/time for Contract Provider operated facilities to agree with the State DMH approved Claims Report dated January 28, 2009 (excluding disallowed claims of <8,680>). The auditor submitted work papers for County and Contract Providers which show the detail of the above adjustments.				
Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI	54.35%	** 238,999	0	238,999 *
98	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI	52.95%	** 665,511	(3,775)	661,736 *
Info.	MH 1966A			TOTAL		** <u>904,510</u>	<u>(3,775)</u>	<u>900,735</u> *
				To adjust the State DMH Approved Claims Report dated January 29, 2009 to include EPSDT disallowed claims based on County records.				
Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI	54.35%	** 238,999	0	238,999 *
Info.	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI	52.95%	** 661,736	0	661,736 *
Info.	MH 1966A			TOTAL		** <u>900,735</u>	<u>0</u>	<u>900,735</u> *
				To adjust the State DMH Approved Claims Report dated January 28, 2009 to incorporate the results of the EPSDT audit conducted by the State DMH Oversight Branch.				
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 00057	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
99	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI 54.35% **	238,999	5,943	244,942 *
100	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI 52.95% **	661,736	(3,020)	658,716 *
Info.	MH 1966A			TOTAL **	<u>900,735</u>	<u>2,923</u>	<u>903,658 *</u>
				To adjust the SD/MC units of service/time to agree with the County's records and supporting documentation. The auditor submitted working papers to the County which show the details of the above adjustments.			
Info.	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI 54.35% **	244,942	0	244,942 *
101	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI 52.95% **	658,716	(5,965)	652,751 *
Info.	MH 1966A			TOTAL **	<u>903,658</u>	<u>(5,965)</u>	<u>897,693 *</u>
				To adjust the County records to exclude EPSDT disallowed claims based on the State DMH Approved Claims Report dated January 29, 2009.			
102	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI 54.35% **	244,942	(4,558)	240,384 *
103	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI 52.95% **	652,751	(13,181)	639,570 *
Info.	MH 1966A			TOTAL **	<u>897,693</u>	<u>(17,739)</u>	<u>879,954 *</u>
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by Service Function Code. The auditor submitted working papers to the County which show the detail of the above adjustments.			
104	MH 1966A	8		TOTAL MEDI-CAL PLUS MEDI-MEDI 54.35% **	240,384	(436)	239,948
105	MH 1966A	8A		TOTAL MEDI-CAL PLUS MEDI-MEDI 52.95% **	639,570	(2,292)	637,278
Info.	MH 1966A			TOTAL **	<u>879,954</u>	<u>(2,728)</u>	<u>877,226</u>
				To adjust Willow Glen and Rosewood contractor units to reflect the settled cost report.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 00057	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
106	MH 1979	2	C	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported outpatient Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 3,538,059	\$ (753,699)	\$ 2,784,360
107	MH 1979	16	C	SD/MC NET REIMBURSEMENT FOR DIRECT SERVICES 07/01/03 - 09/30/03	\$ 1,012,065	\$ (215,938)	\$ 796,127
108	MH 1979	16A	C	SD/MC NET REIMBURSEMENT FOR DIRECT SERVICES 10/01/03 - 06/30/04	\$ 3,467,180	\$ (1,333,159)	\$ 2,134,021
Info.				TOTAL	\$ <u>4,479,245</u>	\$ <u>(1,549,097)</u>	\$ <u>2,930,148</u>
				To adjust Total Gross Cost Reimbursement to reflect the result of the adjustments made to costs and units of service/time.			
109	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT - FFP - COUNTY To adjust total SD/MC Reimbursement to reflect the results of the adjustments made to costs and units of service/time.	\$ 2,855,632	\$ (886,671)	\$ 1,968,961 *
110	SCH 1			TOTAL SD/MC REIMBURSEMENT To adjust total SD/MC reimbursement for contract providers as a result of adjustments to SD/MC units.	** \$ 1,968,961	\$ 1,484,750	\$ 3,453,711
				Per Final Settlement \$1,885,531 Adjustment (400,781) Per Audit <u>\$1,484,750</u>			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 00057	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
111	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustment to total computable Medi-Cal costs as reflected in the MH1979 forms for both the County and contract providers. The amounts used for this purpose include SD/MC for Outpatient services only.	\$ 8,017,302	\$ (2,302,794)	\$ 5,714,508
112	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 7,655,284	\$ (8,545)	\$ 7,646,739 *
113	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Departments audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated October 18, 2008. The report covered the period from April 1 2004 through June 30, 2004. This represents the original recoupment.	3,756,440	(8,545)	3,747,895 *
114	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 7,646,739	\$ 8,545	\$ 7,655,284 *
115	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 110 and 111 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 114 and 115 below	** 3,747,895	8,545	3,756,440 *
116	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 7,655,284	\$ (472)	\$ 7,654,812
117	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.	** 3,756,440	(472)	3,755,968
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider YOLO COUNTY				Provider Number 00057	No. of Adj. 122	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
118	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actual (Total Computable Medical), total SD/MC claims, and EPSDT claims.	\$ 1,584,235	(527,846)	1,056,389
119	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the reported dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.	\$ 1,584,235	\$ (3,472)	\$ 1,580,763 *
120	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 117 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 119 below.	** \$ 1,580,763	\$ 3,472	\$ 1,584,235 *
121	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008. The report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.	** \$ 1,584,235	\$ (192)	\$ 1,584,043 *
122	SCH 4		3	STATE GENERAL FUND DISTRIBUTION To adjust audited State General Funds to agree with adjustments 116 and 119. Adjustment 118 (\$527,846) Adjustment 121 192 Amount Due State <u>(\$528,038)</u>	** \$ 1,584,043	\$ (528,038)	\$ 1,056,005
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

**YOLO COUNTY DEPARTMENT OF MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004**

			<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>					
<u>COUNTY PROVIDERS</u>					
MEDI-CAL - FFP	(Sch. 2a)		\$ 2,855,632	\$ (886,671)	\$ 1,968,961
HEALTHY FAMILIES - FFP	(Sch. 2a)		0	0	0
TOTAL FFP - COUNTY PROVIDERS			<u>\$ 2,855,632</u>	<u>\$ (886,671)</u>	<u>\$ 1,968,961</u>
<u>CONTRACT PROVIDERS</u>					
MEDI-CAL - FFP	(Sch. 3b)		\$ 1,885,531	\$ (400,781)	\$ 1,484,750
HEALTHY FAMILIES - FFP	(Sch. 3b)		0	0	0
TOTAL FFP - COUNTY PROVIDERS			<u>\$ 1,885,531</u>	<u>\$ (400,781)</u>	<u>\$ 1,484,750</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>					
MEDI-CAL - FFP			\$ 4,741,163	\$ (1,287,452)	\$ 3,453,711
HEALTHY FAMILIES - FFP			0	0	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS			<u>\$ 4,741,163</u>	<u>\$ (1,287,452)</u>	<u>\$ 3,453,711</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>					
EPSDT - SGF	(Sch. 4)	(See Note)	<u>\$ 1,584,043</u>	<u>\$ (528,038)</u>	<u>\$ 1,056,005</u>

Note: The "As Settled" amount above includes a refund of \$192 to the State subsequent to the initial EPSDT Settlement. (Refer to adjustment 121)

**YOLO COUNTY DEPARTMENT OF MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	4,479,245	(1,549,097)	2,930,148
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		<u>\$ 4,479,245</u>	<u>\$ (1,549,097)</u>	<u>\$ 2,930,148</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	4,479,245	(1,549,097)	2,930,148
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		<u>\$ 4,479,245</u>	<u>\$ (1,549,097)</u>	<u>\$ 2,930,148</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**YOLO COUNTY DEPARTMENT OF MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,458,144	\$ (412,783)	\$ 1,045,361
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 671,180	\$ (53,376)	\$ 617,804
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 671,180</u>	<u>\$ (53,376)</u>	<u>\$ 617,804</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 0	\$ 0	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 168,686	\$ (46,178)	\$ 122,508
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 15,197</u>	<u>\$ (4,160)</u>	<u>\$ 11,037</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,385,929	\$ (823,270)	\$ 1,562,659
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	335,590	(26,688)	308,902
50. U.R. Skilled Professional	(MH1979, Ln 14)	126,514	(34,633)	91,881
51. U.R. Other	(MH1979, Ln 15)	7,598	(2,080)	5,519
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 2,855,632</u>	<u>\$ (886,671)</u>	<u>\$ 1,968,961</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 2,855,632</u>	<u>\$ (886,671)</u>	<u>\$ 1,968,961</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 0	\$ 0	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	0	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 2,855,632</u>	<u>\$ (886,671)</u>	<u>\$ 1,968,961</u>
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(To Sch. 1)

Legal Entity Number	Legal Entity
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[illegible]

YOLO COUNTY DEPARTMENT OF MENTAL HEALTH
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

[illegible]

(To Sch. 1)

**YOLO COUNTY DEPARTMENT OF MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 8,017,302	\$ (2,302,794)	\$ 5,714,508
(2) Total SD/MC Claims	7,655,284	(472)	7,654,812
(3) Percent % (Line 1/Line 2)	104.73%	(0)	74.65%
(4) EPSDT Claims	3,756,440	(472)	3,755,968
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	3,934,120	(1,130,290)	2,803,830
(6) Cost Settled Baseline for EPSDT	541,754	0	541,754
(7) Net Cost Settlement Amount (Line 5 - Line 6)	3,392,366	(1,130,290)	2,262,076
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	1,584,235	(527,846)	1,056,389
(8a) FY 2001-02 EPSDT Settlement	1,817,565	0	1,817,565
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9)	1,584,235	(527,846)	1,056,389
(11) SGF Distribution (Settled and Audited)	1,584,235	(192)	1,584,043
(12) SGF Due County (State)	\$ <u>0</u>	\$ <u>(528,038)</u>	\$ <u>(528,038)</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY
County Code: 57

Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C
Legal Entity Number: 00057		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	6,209,896	10,754,019	16,963,915
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(7,047,576)	(7,047,576)
4	Other Adjustments from MH 1962		(918,635)	(918,635)
5	Total Costs Before Medi-Cal Adjustments	6,209,896	2,787,808	8,997,704
6	Medi-Cal Adjustments from MH 1961		(896,223)	(896,223)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			8,101,481
	Administrative Costs (County Only)			
9	SD/MC Administration			617,804
10	Healthy Families Administration			
11	Non-SD/MC Administration			745,018
12	Total Administrative Costs			1,362,822
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			122,508
14	Other SD/MC Utilization Review			11,037
15	Non-SD/MC Utilization Review			141,465
16	Total Utilization Review Costs			275,010
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			6,463,649
19	Total Costs - Lines 9 through 18			8,101,481

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY
County Code: 57

Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C
Legal Entity Number: 00057		Salaries and Benefits	Other	Total Adjustments
1	Depreciation General Ledger		(57,064)	(57,064)
2	NOVA		(558,698)	(558,698)
3	CONREP		(141,863)	(141,863)
4	SAMHSA		(63,169)	(63,169)
5	Fixed Assets		(55,497)	(55,497)
6	Depreciation DMH Chart		75,000	75,000
7	Loss on Sale of Asset		(15,885)	(15,885)
8				
9	Audit Adjustments:			
10				
11	NOVA Grant		16,049	16,049
12	CONREP		4,177	4,177
13	Jail		(45,811)	(45,811)
14	PATH		(10,098)	(10,098)
15	Vehicle Expense		(19,122)	(19,122)
16	Depreciation		(24,242)	(24,242)
17				
18				
19				
20	Total Adjustments		(896,223)	(896,223)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

OTHER ADJUSTMENTS

MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY
County Code: 57

Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C
Legal Entity Number: 00057		Salaries and Benefits	Other	Total Adjustments
1	MGC Offset		(338,162)	(338,162)
2	Hospital Offset		(274,478)	(274,478)
3				
4	Audit Adjustment		(305,995)	(305,995)
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(918,635)	(918,635)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY
County Code: 57

Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH		A
Legal Entity Number: 00057		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	6,463,649
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	340,847
5	Outpatient Services (Mode 15 Program 1 + Program 2)	5,693,426
6	Outreach Services (Mode 45)	257,085
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	172,291
9	Total - Lines 2 through 8	6,463,649

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY

County Code: 57

CR

Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00057			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			2,416					
3	Gross Cost		340,847	340,847					
4	Cost per Unit			141.08					
5	SMA per Unit			183.46					
6	Published Charge per Unit			183.46					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		377					
8A		10/01/03 - 06/30/04		1,243					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			796					
13	Medi-Cal Costs	07/01/03 - 09/30/03	53,187	53,187					
13A		10/01/03 - 06/30/04	175,361	175,361					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	69,164	69,164					
14A		10/01/03 - 06/30/04	228,041	228,041					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	69,164	69,164					
15A		10/01/03 - 06/30/04	228,041	228,041					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		112,299	112,299					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY
County Code: 57

County Code: 57			CR	CR	CR	CR	CR		
Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00057			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
				01	30	60	70	59	
1	Allocation Percentage		100.00%	9.34%	58.81%	22.12%	9.73%		
2	Total Units			362,806	1,770,588	359,641	196,398		
3	Gross Cost		5,464,044	510,560	3,213,295	1,208,570	531,619		
4	Cost per Unit			1.41	1.81	3.36	2.71		
5	SMA per Unit			1.83	2.36	4.37	3.52	2.36	
6	Published Charge per Unit			1.83	2.36	4.37	3.52	2.36	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units		07/01/03 - 09/30/03	55,036	223,092	47,356	18,314		
8A			10/01/03 - 06/30/04	124,957	622,860	111,687	60,027		
9	Medicare/Medi-Cal Crossover Units		07/01/03 - 09/30/03						
9A			10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units		07/01/03 - 09/30/03						
10A			10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04						
11	Healthy Families (SED) Units		07/01/03 - 09/30/03						
11A			10/01/03 - 06/30/04						
12	Non-Medi-Cal Units			182,813	924,636	200,598	118,057		
13	Medi-Cal Costs		07/01/03 - 09/30/03	691,033	77,450	404,871	159,139	49,573	
13A			10/01/03 - 06/30/04	1,844,030	175,846	1,130,377	375,323	162,484	
14	Medi-Cal SMA Upper Limits		07/01/03 - 09/30/03	898,624	100,716	526,497	206,946	64,465	
14A			10/01/03 - 06/30/04	2,397,988	228,671	1,469,950	488,072	211,295	
15	Medi-Cal Published Charges		07/01/03 - 09/30/03	898,624	100,716	526,497	206,946	64,465	
15A			10/01/03 - 06/30/04	2,397,988	228,671	1,469,950	488,072	211,295	
16	Medi-Cal Negotiated Rates		07/01/03 - 09/30/03						
16A			10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs		07/01/03 - 09/30/03						
17A			10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/03 - 09/30/03						
18A			10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/03 - 09/30/03						
19A			10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/03 - 09/30/03						
20A			10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs		07/01/03 - 09/30/03						
21A			10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits		07/01/03 - 09/30/03						
22A			10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges		07/01/03 - 09/30/03						
23A			10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates		07/01/03 - 09/30/03						
24A			10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs		07/01/03 - 09/30/03						
29A			10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits		07/01/03 - 09/30/03						
30A			10/01/03 - 06/30/04						
31	Healthy Families Published Charges		07/01/03 - 09/30/03						
31A			10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates		07/01/03 - 09/30/03						
32A			10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		2,928,980	257,264	1,678,046	674,108	319,562		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY
County Code: 57

County Code: 57			MHS	MHS	MHS	MHS	MHS	MHS	
Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00057			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				30	49	10	30	49	30
1	Allocation Percentage		100.00%	3.55%	4.44%	0.01%	2.10%	1.14%	0.41%
2	Total Units			6,107	7,633	20	5,790	3,130	1,139
3	Gross Cost		229,383	8,142	10,178	17	4,825	2,608	941
4	Cost per Unit			1.33	1.33	0.83	0.83	0.83	0.83
5	SMA per Unit			2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03			600			2,160	
8A		10/01/03 - 06/30/04		480			4,275		1,139
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			5,627	7,033	20	1,515	970	
13	Medi-Cal Costs	07/01/03 - 09/30/03	49,004		800			1,800	
13A		10/01/03 - 06/30/04	120,230	640			3,563		941
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	51,907		1,416			5,098	
14A		10/01/03 - 06/30/04	114,629	1,133			10,089		2,688
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		60,148	7,502	9,378	17	1,263	808	

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY

County Code: 57

			MHS	MHS	MHS	ASO	ASO	ASO
Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH			H	I	J	K	L	M
Legal Entity Number: 00057			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)			Function	Function	Function	Function	Function	Function
			49	30	49	10	30	60
1	Allocation Percentage		0.34%	2.13%	1.43%	0.08%	83.16%	1.21%
2	Total Units		935	5,876	3,940	60	64,035	930
3	Gross Cost		779	4,897	3,283	179	190,763	2,771
4	Cost per Unit		0.83	0.83	0.83	2.98	2.98	2.98
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	935		3,540	60	13,755	510
8A		10/01/03 - 06/30/04		5,280			36,870	285
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units			596	400		13,410	135
13	Medi-Cal Costs	07/01/03 - 09/30/03	779		2,950	179	40,977	1,520
13A		10/01/03 - 06/30/04		4,400			109,837	849
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	2,207		8,354	142	32,462	2,229
14A		10/01/03 - 06/30/04		12,461			87,013	1,245
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs			497	333		39,949	402

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY

County Code: 57

CR

Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00057		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		1					
3	Gross Cost	257,085	257,085					
4	Cost per Unit		257,084.98					
5	Non-Medi-Cal Units		1					
6	Non-Medi-Cal Costs	257,085	257,085					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY
County Code: 57

CR

Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00057		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			40					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		1					
3	Gross Cost	172,291	172,291					
4	Cost per Unit		172,290.99					
5	Non-Medi-Cal Units (Same as Line 2)		1					
6	Non-Medi-Cal Costs (Same as Line 3)	172,291	172,291					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY County Code: 57 Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH Legal Entity Number: 00057			REIMBURSEMENT TYPE				PC		Costs			SMA	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55				Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
			S F's 01-09	S F's 11-19, 31-39	S F's 21-29	Total MAA							
1	Medi-Cal Costs	07/01/03 - 09/30/03							53,187	691,033	744,220	49,004	793,224
1A		10/01/03 - 06/30/04							175,361	1,844,030	2,019,392	120,230	2,138,622
2	Medi-Cal SMA	07/01/03 - 09/30/03							69,164	898,624	967,788	51,907	1,019,695
2A		10/01/03 - 06/30/04							228,041	2,397,988	2,626,029	114,629	2,740,658
3	Medi-Cal P. C.	07/01/03 - 09/30/03							69,164	898,624	967,788		967,788
3A		10/01/03 - 06/30/04							228,041	2,397,988	2,626,029		2,626,029
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							53,187	691,033	744,220	51,907	796,127
5A		10/01/03 - 06/30/04							175,361	1,844,030	2,019,392	114,629	2,134,021
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03											
6A		10/01/03 - 06/30/04											
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03											
7A		10/01/03 - 06/30/04											
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03											
8A		10/01/03 - 06/30/04											
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03											
10A		10/01/03 - 06/30/04											
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							53,187	691,033	744,220	51,907	796,127
11A		10/01/03 - 06/30/04							175,361	1,844,030	2,019,392	114,629	2,134,021
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03											
12A		10/01/03 - 06/30/04											
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03											
13A		10/01/03 - 06/30/04											
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03											
14A		10/01/03 - 06/30/04											
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03											
16A		10/01/03 - 06/30/04											
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/03 - 09/30/03							53,187	691,033	744,220	51,907	796,127
21A		10/01/03 - 06/30/04							175,361	1,844,030	2,019,392	114,629	2,134,021
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03											
23A		10/01/03 - 06/30/04											
24	Healthy Families SMA	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Healthy Families P. C.	07/01/03 - 09/30/03											
25A		10/01/03 - 06/30/04											
26	Healthy Families N. R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03											
27A		10/01/03 - 06/30/04											
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03											
29	Enhanced SD/MC (Children) Revenue	10/01/03 - 06/30/04											
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							53,187	691,033	744,220	51,907	796,127
35A		10/01/03 - 06/30/04							175,361	1,844,030	2,019,392	114,629	2,134,021
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03											
37A		10/01/03 - 06/30/04											
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03											
39	Enhanced SD/MC (Refugees)	10/01/03 - 06/30/04											
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: YOLO COUNTY
County Code: 57

Legal Entity: YOLO COUNTY DEPARTMENT OF MENTAL HEALTH		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00057		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			2,930,148	2,930,148						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		1,703,653	2,335,271	4,038,924						
3	Total Medi-Cal Direct Service Gross Reimbursement				6,969,072						
4	Medi-Cal Administrative Reimbursement Limit				1,045,361						
5	Medi-Cal Administration				617,804						
6	Medi-Cal Administrative Reimbursement				617,804	308,902					308,902
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration										
10	Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				122,508					91,881	91,881
15	Other SD/MC Utilization Review (County Only)				11,037	5,519					5,519
16	SD/MC Net Reimbursement for Direct Services			796,127	796,127		432,695				432,695
16A				2,134,021	2,134,021			1,129,964			1,129,964
17	Enhanced SD/MC Net Reimb. (Children)										
17A											
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										1,968,961
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										1,968,961
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										1,968,961
24	Healthy Families Net Reimbursement										
24A											
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										